

March 31, 2021

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Financial and Consumer Services Commission of New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities Service Newfoundland & Labrador
Autorité des Marchés Financiers (Quebec)
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities, Northwest Territories
Office of the superintendent of Securities, Nunavut

Dear Sirs/Madames:

Re: IM Cannabis Corp.

We refer to the short form base shelf prospectus of IM Cannabis Corp. (the “Company”) dated March 31, 2021 (the “Prospectus”) relating to the offering for sale from time to time during the 25-month period that the Prospectus, including any amendments, remains effective, of the securities (the “Securities”) of the Company, filed by the Company with the securities regulatory authorities of each of the provinces and territories of Canada.

We consent to being named in the Prospectus and to the use in the Prospectus, of our independent auditor’s report dated April 9, 2020, to the shareholders of Trichome Financial Corp. (formerly 22 Capital Corp.) on the following consolidated financial statements:

- a. Consolidated statements of financial position as at December 31, 2019 and 2018;
- b. Consolidated statements of net loss and comprehensive loss, changes in shareholders’ equity/(deficit) and cash flows for the years ended December 31, 2019 and 2018; and
- c. Notes, comprising a summary of significant accounting policies and other information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP